



**FIRST-TIER TRIBUNAL  
PROPERTY CHAMBER  
(RESIDENTIAL PROPERTY)**

**Case reference** : **CAM/00MG/LSC/2025/0673**

**Property** : **Wharf View, 10 Park Street, Milton Keynes, MK9 4DD**

**Applicants** : **(1) Nevzat Serkan Ozcelebi  
(2) Surinder Pal  
(3) Sunita Vitale  
(4) Emel Aktas  
(5) Christina Black  
(6) Angela Williams**

**Representative** : **Nevzat Serkan Ozcelebi**

**Respondents** : **(1) Crest Nicholson Operations Limited  
(2) Campbell Wharf Management Company Limited**

**Representative** : **Mr Jon Ward, Counsel**

**Type of application** : **For the determination of the liability to pay service charges under section 27A of the Landlord and Tenant Act 1985**

**Tribunal members** : **First-tier Tribunal Judge K Neave  
Mr G Smith FRICS  
Mr S Dhanani**

**Venue** : **Remote hearing by CVP**

**Date of decision** : **1 June 2026**

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**DECISION**

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## **Decisions of the tribunal**

- (1) The tribunal determines that the service charges demanded by the Respondents in the service charge years 2020 to 2025 are payable by the Applicants in full.
- (2) The tribunal makes the determinations as set out under the various headings in this Decision.
- (3) The tribunal does not make an order under section 20C of the Landlord and Tenant Act 1985, nor does it make any order in respect of the reimbursement of tribunal fees paid by the Applicants.

## **The application**

1. By an application dated 5 September 2025, the Applicants sought a determination pursuant to s.27A of the Landlord and Tenant Act 1985 (“the 1985 Act”) as to the amount of service charges payable by them to the Respondents in the service charge years 2020 to 2025.

## **Background**

2. The background to this application is set out in the 1132-page hearing bundle, which the representatives confirmed contained the relevant documents and which we have considered in detail.
3. Wharf View is a block of 42 residential flats and 3 commercial units. It was constructed in 2019. It features communal areas, two staircases, two lifts and a basement car park. It forms part of the wider Campbell Wharf residential development. Neither party requested an inspection of the flats or the block and wider estate, and the tribunal did not consider that an inspection was necessary. Nor would it have been proportionate to the issues in dispute.
4. The Applicants are the leasehold owners of Flats 2, 10, 11, 16, 17, and 19 Wharf View.
5. The First Respondent is the landlord under the terms of the Applicants’ leases. The Second Respondent is the management company under the terms of the leases, incorporated for the purposes of managing and maintaining the Block and the Estate.
6. We were provided with final year-end service charge accounts for the service charge years ending 31 October 2020, 31 October 2021, 31 October 2022, 31 October 2023, and 31 October 2024, together with the service charge budget for 2025.

## **The hearing**

7. At the hearing, which took place on 24 March 2026 by remote video hearing, the Respondents were represented by Mr Jon Ward, counsel. The Applicants attended in person and were represented by the lead Applicant, Mr Nevzat Serkan Ozcelebi. He is the leasehold owner of Flat 10 Wharf View.
8. We should record at the outset that Mr Ozcelebi's conduct throughout the hearing tended to undermine rather than advance the efficient management of the hearing. At the start of the day, the tribunal set some ground rules for the hearing and the parties were both asked not to interrupt each other. The tribunal explained the process by which each party would have the opportunity to set out their case and to challenge the case advanced by the other party. Despite this, Mr Ozcelebi persisted in talking over others and interrupting the Respondent's representative and the panel members. He continued with this behaviour despite a great many requests that he should stop. His actions substantially contributed to the length of the hearing and impeded the efficient resolution of the dispute between the parties.
9. The parties had prepared for the hearing by completing scott schedules setting out their respective positions (discussed in further detail below). Mr Ward confirmed that he did not intend to cross-examine any of the leaseholders in respect of the matters set out in their short witness statements in which they each adopted the statement of case prepared by Mr Ozcelebi dated 5 September 2025.
10. Though the Respondents did not provide any witness statements, detailed information about their case was set out in their completed scott schedule. In addition, the property manager, Mr Paul Spavins of Broadoak Management Limited, attended the hearing and was helpfully able to assist with clarifying some of the entries on the schedule and providing more information to the Applicants and the tribunal. The Applicants did not object to the tribunal hearing from Mr Spavins in this manner and we considered it to be in accordance with the overriding objective to adopt this approach.

## **Preliminary matters**

11. Judge MacQueen gave directions in this application on 6 November 2025, 25 November 2025 and 11 December 2025. The Applicants were directed (by 4 December 2025) to send to the Respondents a scott schedule setting out the amounts in dispute and the reason for the dispute, together with a statement of case giving details of the legal submissions in support of the challenge to the service charges. In turn, the Respondents were directed (by 15 January 2026) to send the Applicants a completed scott schedule, a statement of case in response to the Applicants' statement and copies of the relevant invoices relating

to the matters in dispute between the parties. The Applicants were then permitted to serve a brief reply.

12. On 13 February 2026, Judge MacQueen held a case management hearing. In her case management directions, she recorded her concerns that the material prepared by the Applicants for the hearing was not in the format that she had previously directed and the current presentation of the material would make it difficult for the tribunal to navigate the hearing bundle. Further, the scott schedule provided did not collate the Applicants' comments and the Respondents' comments in one document. Judge MacQueen made it clear at paragraph 15 of her recitals that she was not giving any permission for additional material to be added to the bundle; rather she was directing the parties to format the bundle in accordance with her previous directions.
13. Accordingly, at paragraph 2 of her directions, Judge MacQueen ordered the Applicants to provide a scott schedule which contained the Applicants' comments and the Respondents' comments in one composite document. She repeated at paragraph 6 that she was not giving permission for additional information to be added to the bundle; she was giving permission for the bundle to be reformatted.
14. The Applicants did not comply with this direction. Instead, on or around 27 February 2026 they prepared a new scott schedule in which they raised new points that had not been included in the original schedule and which substantially added to the issues in dispute.
15. Mr Ward raised this issue at the start of the hearing. He submitted that the Applicants should not be permitted to raise the further arguments advanced in the new schedule. There had been no application by the Applicants to amend their original schedule, and the Respondents had not been given any opportunity to respond to it. The Respondents had prepared for the hearing on the basis that the issues in dispute were those set out in the original schedule. He submitted that there would be substantial prejudice to the Respondents if the Applicants were permitted to advance these new arguments.
16. Mr Ozcelebi initially argued that Judge MacQueen had given the Applicants permission to amend their schedule to raise these new points. We rejected that suggestion – Judge MacQueen's directions in fact make it clear that she was not permitting the parties to take new points. She was asking for a properly formatted schedule to be provided, in accordance with her earlier directions. We felt sure that Judge MacQueen would not have allowed the Applicants to amend and add to their case without giving the Respondents an opportunity to respond.
17. Secondly, Mr Ozcelebi said that it was not until the Applicants had received disclosure of all the Respondents' invoices that they had realised that there were further points to be made. However, they had made no

application to amend their schedule. They could have done so at the case management hearing, or at any other time in advance of the substantive hearing on 24 March 2026, but they did not do so.

18. The hearing was adjourned for a short period to consider the points made by both parties. Having carefully considered the overriding objective, we decided to refuse to grant the Applicants permission to raise the points set out in the amended scott schedule. We agreed with Mr Ward that to do so would cause serious prejudice to the Respondents because they had not been given an opportunity to address the new points, of which there were many. This prejudice could not in our judgment have been relieved save for by an adjournment of the hearing and a direction for further responses and additional witness evidence. It would not in our judgment have been proportionate to the resources of the parties and the tribunal to adjourn a hearing which had been listed for some months and for which the Respondents had incurred significant expense in preparing. An adjournment would have caused rather than avoided delay. Though the overriding objective requires the tribunal to ensure that the parties are able to fully participate in the proceedings, the Applicants had been given an opportunity to set out their case in full in their initial scott schedule. They were notified by Judge MacQueen's first set of directions that the schedule should set out each point in dispute. Further, Judge MacQueen's directions following the case management hearing made it clear that no new information should be included in the reformatted hearing bundle. They did not seek permission to rely on any amended scott schedule in advance of the hearing – they simply included the amended document in the hearing bundle notwithstanding the Respondents' objections.
19. We accordingly proceeded to hear from the parties on each of the issues set out in the first scott schedule prepared by the Applicants, which appeared at pages 1127 – 1132 of the hearing bundle.

### **The issues**

20. The issues in dispute between the parties are the payability and reasonableness of the various items of service charge expenditure set out in the schedule at pages 1127 – 1132 of the hearing bundle for the service charge years in question.
21. Having heard evidence and submissions from the parties and considered all of the documents provided, the tribunal has made determinations on the various issues as follows.

### **The legal framework**

22. By section 19(1) of the 1985 Act *“Relevant costs shall be taken into account in determining the amount of a service charge payable for a period—*
- (a) only to the extent that they are reasonably incurred, and*
- (b) where they are incurred on the provision of services or the carrying out of works, only if the services or works are of a reasonable standard;*
- and the amount payable shall be limited accordingly”.*
23. By section 19(2) of the 1985 Act, *“where a service charge is payable before the relevant costs are incurred, no greater amount than is reasonable is so payable”.*

### **The Lease**

24. We were provided with a sample lease for Flat 10 dated 31 October 2019 between (1) the First Respondent; (2) the Second Respondent; and (3) The First Applicant (“the Lease”). We were told that the other leases of the flats are drafted in like terms. The relevant provisions of the Lease are as follows:

- (i) The term is 250 years beginning on 27 April 2018.
- (ii) "Insurance Rent" is defined as “a fair and reasonable proportion of the sums which the Landlord from time to time pays by way of premiums for effecting the insurance referred to in paragraph 6 of the Fifth Schedule including any increased premium payable by reason of any act or omission of the Tenant and any excess payable in the event of a claim”.
- (iii) "Tenant's Proportion" is defined as “a fair and reasonable proportion”.
- (iv) "Rents": includes the Ground Rent, the Insurance Rent and the Service Charge.
- (v) "Services" are defined as “the services set out in Part 2 of the Seventh Schedule”.
- (vi) "Service Charge" is defined as “the aggregate of all sums payable by the Tenant pursuant to the Seventh Schedule.

- (vii) By clause 5.4 and paragraph 1 of the fourth schedule, the tenant is obliged to pay the Service Charge by way of further rent.
- (viii) By clause 5.6 and paragraph 1 of the fourth schedule, the tenant is obliged to pay to the landlord the Insurance Rent on demand and by way of further rent.
- (ix) By clause 8, the management company covenants with the landlord and the tenant to provide the Services.
- (x) By clause 8.6, unless told otherwise, the tenant is to pay the Service Charge to the management company.
- (xi) By paragraph 6.1 of the fifth schedule, the landlord is obliged to insure the block and the liability of the landlord and the management company arising out of or in connection with any matter involving or relating to the Block and or the Estate.
- (xii) The mechanism by which the service charges are calculated is set out in the seventh schedule. At the end of each service charge year, the landlord is required to prepare an accurate account of the annual service charge expenditure (to include a reserve allocation) and to have that certified by the "Accountant".
- (xiii) If the Service Charge exceeds the on account payments, the balance is due from the tenant on demand.
- (xiv) The Estate, Block and Car Park Services are set out in part 2 of the seventh schedule.

## **Findings**

25. Though there are around 30 service charge items in dispute on the schedule, it is possible to establish common themes in most of the Applicants' complaints set out therein and as they were elaborated upon during the course of the hearing, as follows:
  - (i) The Applicants assert that the Respondents have failed to give sufficient disclosure of documents to justify the sums charged, such as attendance logs,

works reports, maintenance reports, time records etc. (the “transparency” challenge).

- (ii) Linked to the transparency challenge is the Applicants’ assertion that the Respondents are lying about the service charge expenditure by, for example, falsifying invoices (the “fraud” challenge”).
- (iii) A fully reconciled ledger is required to prove that the invoices disclosed by the Respondents have properly been allocated to Wharf View (the “reconciliation” challenge).

26. We deal with these points below.

### The Transparency Challenge

- 27. This is the Applicants’ application. Their challenge to the reasonableness of the service charges must be based on some evidence that the charge is unreasonable or otherwise not payable. If the Applicants’ position was that, for example, no pest-control works were being undertaken at the property or no repairs had in fact been carried out, and yet they were being charged for the service, then in those circumstances it may be that the underlying attendance sheets or reports would be documents that would be relevant to the disputed issues, because the Respondents would be required to show that the charges were recoverable under the terms of the Lease and were reasonable in amount in light of the Applicants’ allegations.
- 28. However, that is not the Applicants’ case in respect of the majority of the disputes raised in the scott schedule. What they seek to do instead is to effectively put the Respondents to proof about the relevant costs incurred. They are not entitled to do so. They must produce some evidence of unreasonableness before the Respondents can be required to prove that the charges are reasonable.
- 29. Where the Applicants assert that a charge is unreasonable merely because no underlying reports or attendance logs etc. have been provided, we reject this assertion. The Respondents have complied with the directions of Judge MacQueen and disclosed many of the service charge invoices. Nothing in the pleaded issues between the parties requires further disclosure of underlying reports, logs or other service records.

### The Fraud Challenge

- 30. An allegation of fraud is a serious allegation. It must be clearly pleaded. The facts upon which an allegation is made must be set out clearly. There



was in our judgment no proper basis for the Applicants' allegations of fraud in this case. They were not clearly pleaded, and the allegations made in the hearing and in later written submissions that the Respondents had either manipulated invoices or were required to provide bank statements in order to prove that payment had been made to a supplier were in our judgment without an adequate evidential basis. We reject the assertion that the Respondent has falsified invoices or manipulated documents in order to dishonestly claim service charges from the Applicants.

### The Reconciliation Challenge

31. The same points apply as have been set out above in relation to transparency. The Applicants do not advance any positive case with an evidential basis that the invoices have not been properly reconciled and allocated to Wharf View. Instead, they put the Respondents to proof that they have been reconciled accurately. They are not entitled to do so for the reasons set out above.
32. In each year (save for in one respect in relation to electricity charges, which is dealt with further below) the final service charge accounts contain statements which say that in preparing the accounts the accountants checked whether the figures in the accounts were extracted correctly from the accounting records maintained by the landlord and that they found that they were. They also checked a sample of receipts and found that the accounting records were supported by the receipts and other documents. They were able to reconcile the service charge accounts with the bank accounts in which the service charges were held.
33. Without any properly particularised challenge by the Applicants, in our judgment these statements are sufficient to allow us to find that the Respondents have properly allocated invoices to Wharf View and that there is no requirement for them to provide a fully reconciled ledger. We so find.

### The scott schedule

34. We have recorded our decision and reasons in respect of each of the disputed items in the scott schedule on the attached completed spreadsheet, save for the electricity charges and the 2025 budget, with which we deal below.

### *Electricity charges*

35. The Applicants' case on electricity charges is that there were very high charges made in 2023 (a total of around £24,000), and much lower charges in 2024 (of around £5000). They also say that the charges were high in the 2021 and 2022 service charge years. They point out that their

block contains only 42 flats, and that it has LED lighting and efficient lifts. There are solar panels which ought to reduce the electricity costs. They say that the electricity costs should be far lower than they are (or even that there should be no cost for electricity) and that the building could not have used the amount of electricity that it has been charged for.

36. Further, they point out that the 2023 service charge accounts contain the following statement *“we found that those entries in the accounting records that we checked were supported by receipts, other documentation or evidence that we inspected, with the exception to the following:- electricity accruals totalling £74030 – no supporting documentation could be provided”*. The notes to the accounts in this year also state *“the electricity position is currently being investigated with the utility company and therefore electricity has been accrued to budget in the Estate and Basement Car Park schedules totalling £74,030. Any over or under provision will be credited/charged to the service charge accounts when this issue is resolved”*.
37. The Respondents’ case as it is set out in the scott schedule is that the electricity costs that have been charged to the leaseholders reflect what they have been charged by the electricity supplier. They have provided a selection of supplier invoices, copies of which were included in the hearing bundle.
38. After the conclusion of the hearing, the tribunal invited the Respondents to file further written submissions dealing with electricity charges, and in particular:
  - (i) An explanation as to why there is no credit or reference on the bills to the solar supply generated.
  - (ii) An explanation as to how the £74,000 accrual has been applied, with a breakdown, to the 42 flats which make up the Wharf View service charge (if indeed this is what has happened).
  - (iii) How the electricity bills have been used to calculate the service charge in circumstances where different suppliers have been used over time and might appear on some of the supplier invoices to have been charging for overlapping periods.
39. The Applicants were given an opportunity to reply to these submissions, but not to raise any wider case or advance further submissions on any of the other matters in dispute.

40. On 17 April 2026 the Respondents helpfully provided submissions together with an analysis of electricity costs for the period 01 November 2020 to 31 October 2024.
41. The Respondents explained that the electricity invoices do not show credits from the solar generated supply because the electricity is consumed within the building at the point of generation, rather than generating a cash credit or an export payment for transfer back to the grid. The solar panels reduce the energy consumed from the grid when they are in operation. We accept this explanation, which was given straightforwardly and appears to us to be plausible. There is no suggestion on the Applicants' part that the electricity charges are unreasonable because, for example, the Respondents have failed to select an electricity tariff that would allow them to export energy back to the grid in return for a credit and we do not know whether it would be possible for the Respondents to do so.
42. As to the notes in the 2023 accounts relating to the accrual, the Respondents point out that the Applicants only contribute towards the wider estate costs (0.240% of an accrual figure of £19030), and not the much larger accrual figure of £55,000 which relates to the schedule 6 basement car park costs. The accrual noted in the accounts reflects a situation where final billing had either not been received or had not been fully reconciled at the time that the accounts were prepared. We accept that this is the case having considered the service charge accounts which makes this clear.
43. As to the potentially overlapping electricity bills, the Respondents explained that the electricity supply was transferred from E.ON to Opus Energy in late 2021. The Opus energy bill dated 1 March 2023 for the period 6 October 2021 to 28 February 2023 was a "catch-up" bill, not a monthly invoice. It was raised to cover prior periods where meter readings had not been provided or the bill was based on estimated use. The bill covers multiple periods. This is in part why the electricity costs in 2023 were much higher than usual. As to the higher than usual costs in 2021, 2022 and 2023, the Respondents pointed to the significant market wide increases in electricity tariffs, particularly in 2022 and 2023.
44. On 28 April 2026, Mr Ozcelebi, on behalf of the Applicants, provided a response to these submissions in which he asserted that the Respondents have fabricated estimated electricity invoices, had sought to "obscure the reality of the building's consumption", are concealing the benefit of the solar panels, have engaged in fraud in their dealings with the electricity costs and have fabricated the existence of electricity meters.
45. We do not accept that the Respondents have fabricated the electricity invoices, meters or have engaged in fraud as the Applicants assert. This is an allegation made without any proper evidential foundation. The

Respondents have provided copies of many of the invoices which underpin the service charge, though these primarily relate to Flats 1 – 20 and not to the meter supplying the other half of the block. Records of the electricity costs for this other half of the block are contained in the Respondents' analysis of electricity costs served as part of their further submissions.

46. The invoices show that, though some bills based on actual electricity usage were issued by the supplier in or around 2021, the vast majority of the bills in 2022 and 2023 and for part of 2024 were estimated bills in which the supplier estimated the building's electricity use to be between 58 and 82kWh per day (the bills refer to an estimated daily use of between 29 – 41kWh but as set out above, they relate to the meter which serves only half of the block). On 10 July 2024, a bill was raised by the supplier in which the electricity use estimated by the supplier was reduced substantially, to around 10 - 14kWh per day (5kWh – 7kWh on the bills for this meter). This reduction in estimated use appears to have been the result of the Respondents providing a meter reading to the supplier on 11 June 2024 which showed that the building's actual electricity use was much lower than the supplier had estimated it to be. As a consequence, the bills for 2024 are significantly lower than in previous years.
47. This is in our judgment a clear explanation as to why the leaseholders were being charged a greater sum for electricity in 2021 to 2023 than the building appears capable of using – the bills in this period were not in fact based on actual use. Though it is clearly undesirable for such a long period to have passed between 2021 and 2024 without a meter reading being provided to the supplier, this was rectified in 2024. The Tribunal expects regular actual meter readings to be passed to the electricity supplier by the Respondents going forward.
48. The Applicants' own case, set out in their further submissions of 28 April 2026 is that the building has in fact consumed around 39kWh of electricity per day. This is based on photographs of the electricity meter taken on 23 July 2025. If the Respondents continue to provide regular accurate meter readings to the supplier, the electricity bills will catch up with this actual use, as the 2024 estimated use is much lower than the Applicants' assertions about the actual electricity use at the block.
49. We do not agree with the Applicants that the cost of the actual electricity consumption in the building should be offset by the energy generated by the solar panels as the Applicants assert. For the reasons set out above, we have accepted that this is not in fact how these panels work at the building. It may be that the Respondent ought to consider whether to change to an electricity tariff which does allow for them to export energy back to the grid in return for a credit but we are not able to find, on the evidence before us, that the electricity charges in the service charge year

in question were unreasonable merely because the Respondents have not done this to date.

50. We also accept the Respondents' explanation of the higher than usual charges in 2023, which is that an unusually large catch up bill was received from the supplier in that service charge year. We also note and accept that there was significant increase in the market cost for electricity in 2022 and 2023, which we also consider was likely to have contributed to the increased costs in these years.
51. For all these reasons, we find that the communal electricity charges for the service charge years in question are recoverable under the terms of the Lease and are reasonable.

#### *The 2025 budget*

52. As set out above and in the scott schedule, the Applicants' main challenge to the service charges demanded in the service charge years in dispute relates to the invoices and records supporting the actual work done at the block, not the Respondents' decision making process in setting the 2025 advance service charge budget. There was no particular challenge to any item in the 2025 budget as being an unreasonable estimate of the Respondents' expenditure for the 2025 service charge year. In our judgment, and considering our findings about the reasonableness of the Respondents' incurred expenditure in the 2020 to 2024 service charge years, we find that the sums allocated to planned expenditure in the 2025 budget are reasonable.

#### *Audit*

53. For completeness, we consider the Applicants' assertion made in their statement of case that the service charge demands made by the Respondents are "invalid" as the service charge accounts have not been audited.
54. As set out above, the relevant provisions are at paragraph 3 of the seventh schedule of the Lease. Paragraph 3 provides for the landlord to prepare an accurate account of the annual expenditure and the service charge payable by the tenant at the end of each service charge period. The balance showing as due from the tenant in the account is payable upon demand upon the account being certified by the accountant.
55. The accounts in this case have been certified. There is no requirement that they be audited. We accordingly reject the Applicants' submission that the service charge demands are invalid for want of audited service charge accounts.

#### **Application under s.20C and refund of fees**

56. In the statement of case and at the hearing, the Applicants sought an order under section 20C of the 1985 Act. Having heard the submissions from the parties and taking into account the determinations above, we do not make any such order as we do not consider it just and equitable to do so in the circumstances, for the following reasons.
57. First, the Applicants have not succeeded in establishing that any of the service charges demanded are not recoverable or are unreasonable. As set out above, many of the arguments raised by the Applicants amounted to no more than putting the Respondents to proof about the costs incurred. We do not consider it just and equitable for the Respondents to be deprived of their contractual right to recover legal costs through the service charge when those costs have been incurred in responding to an application in which they have been wholly successful.
58. Secondly, the Applicants' conduct in the preparation for and at the hearing did not help the tribunal nor the Respondent to further the overriding objective. The Applicants were required by Judge MacQueen to file a new scott schedule which complied with the directions that she had already given. Instead of doing this, the Applicants prepared an amended scott schedule. Time was wasted at the outset of the substantive hearing dealing with this. Further, as set out above, Mr Ozcelebi's conduct in the hearing was disruptive and significantly extended the length of the hearing.
59. It is unclear to the tribunal whether the Applicants are likely to face any administration charges and so the tribunal does not at this stage make any order under paragraph 5A of Schedule 11 to the 2002 Act.
60. Taking into account the determinations above, we do not order the Respondents to reimburse the Applicants' tribunal fees.

**Name:** Judge K Neave

**Date:** 1 June 2026

### **Rights of appeal**

By rule 36(2) of the Tribunal Procedure (First-tier Tribunal) (Property Chamber) Rules 2013, the tribunal is required to notify the parties about any right of appeal they may have.

If a party wishes to appeal this decision to the Upper Tribunal (Lands Chamber), then a written application for permission must be made to the First-tier Tribunal at the regional office which has been dealing with the case.

The application for permission to appeal must arrive at the regional office within 28 days after the tribunal sends written reasons for the decision to the person making the application.

If the application is not made within the 28-day time limit, such application must include a request for an extension of time and the reason for not complying with the 28-day time limit; the tribunal will then look at such reason(s) and decide whether to allow the application for permission to appeal to proceed, despite not being within the time limit.

The application for permission to appeal must identify the decision of the tribunal to which it relates (i.e. give the date, the property and the case number), state the grounds of appeal and state the result the party making the application is seeking.

If the tribunal refuses to grant permission to appeal, a further application for permission may be made to the Upper Tribunal (Lands Chamber).